



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

December 22, 2010

James F. Winschel, Jr.
Senior Vice President and
Chief Financial Officer
PAREXEL International Corporation
195 West Street
Waltham, MA 02451

**Re: PAREXEL International Corporation
Form 10-K for the Fiscal Year Ended June 30, 2010
Filed August 27, 2010
File Number: 000-21244**

Dear Mr. Winschel:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief